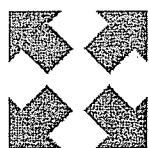


EXHIBIT 33



CAPITAL 4, INC.

1010 N. San Jacinto
Houston, TX 77002
Voice: (713) 228-9928 Fax: (713) 237-1118

September 25, 2007

Important Notice:

To our valued customers, spanning some 17 years of dedicated service...

As you know, Capital4 is a 3Com Value Added Reseller, which developed a unique equipment and services offering a few years ago, that strived to lower the customers' implementation costs of our exclusively represented 3Com product line. The solution was coined The Power of \$Zero Solution. Our company grew dramatically as a result of this solution and ultimately inspired the manufacturer, 3Com, to agree to enter into a Licensing arrangement whereby 3Com would bring to bear its substantial resources to provide scalability to our solution across the United States and Worldwide. Growth required capital and infrastructure and it was deemed a better long-term solution to 3Com and Capital4 that the scaling of the solution be placed into the hands of 3Com.

All aspects of the solution were turned over to 3Com, officially, on execution of those agreements November 10, 2006. As part of the negotiations, 3Com invested in Capital4, which was designed to provide Capital4 with a recapitalization that could sustain it during the anticipated ramp up period. Revenues forecasted from 3Com's National rollout were expected to protect our financial position well into the future.

There have always been risks associated with the Power of \$Zero Solution, since, fundamentally, it requires a long term agreement between our customers and Capital4 (or 3Com), in most cases for 72 months. Thus, if something were ever to occur that caused Capital4 to cease doing business, then Capital4's underlying obligations to the customer could be at risk. In anticipation that such an event could occur, our agreement with 3Com included a provision to protect the underlying obligations.

Unfortunately, and while progress has been made in preparation for scale, 3Com's sales under the solution did not materialize as previously forecasted. Capital4 is now unable to continue with its obligations. Capital4 has attempted to work with 3Com over the last 90 days to negotiate an acceptable alternative solution to protect the customers and the Power of \$Zero brand, but is now entangled in dispute over the situation.

Capital4 provided notice to the 3Com Corporation for emergency assistance in conformity with the Power of \$Zero Operations Agreement, which provided for 3Com to protect its interests and those of the customers under predefined terms in the event that Capital4 ever entered a period of temporary or permanent financial duress. It is Capital4's position that 3Com is in breach of our agreement and 3Com remains unwilling to invest further into the program in support of the protective provision.

Capital4 responded to 3Com's position by immediately forming a Lending Committee for intervention in review of the situation and in the hopes that a solution could be achieved.

As of today, September 25th, 2007, Capital4 was notified by the Lending Committee that it could not reach consensus and that there would be no holistic, unified, approach to solving the problem

caused when 3Com reversed its position based on our receipt of their communication as follows:

“...because POZ Customers appear to be in imminent danger of having their Public Access Services terminated, 3Com is hereby demanding that certain POZ Customer Agreements and the corresponding Public Access Service Agreements and Funding Agreements be immediately assigned to 3Com pursuant to Section 4.3 of the Operations Agreement.”\

To date, 3Com has provided protection for approximately 5% of the overall POZ Portfolio. Capital4's position is that this protection should be extended to all POZ customers, as originally contemplated.

Regrettably, 3Com's unwillingness to continue to support Capital 4 has resulted in its inability to pay the underlying dial tone service providers and its business future is in jeopardy. This inaction has also forced Capital 4 to terminate its entire staff while it attempts to restructure itself in the hope of continuing business operations.

The impact to you may include some or all of your telecom services (Local, Long Distance, Toll Free, Internet/Data & Cellular), which may be interrupted due to non-payment if corrective action is not taken immediately.

To prevent service interruption, the following process has been established:

1. Your current service providers and leasing companies have been notified by Capital4 and will be contacting you to assist in establishing a direct relationship. All of our current underlying providers are keenly aware of the circumstances and have been very cooperative and flexible. Many of the POZ carriers have agreed to extend to you favorable pricing to minimize the cost impact.
2. If you choose not to continue with the current provider(s), then you must make payment directly to the current provider(s) until you establish new service with alternate providers of your choice. Please make these arrangements with the current provider(s) when you are contacted.
3. If you wish to contact 3Com regarding this matter, contact information follows:
Dean Whitehouse, Sr. Corporate Counsel or Bob Dechant, Exec VP Global Sales
3Com Corporation
508-323-5000

While Capital 4 understands that you will be, among other things, frustrated, disappointed and have many questions, it is our first priority to ensure that interruption of service does not occur. All of us at Capital4 are devastated by the events surrounding this period and sincerely apologize for the inconvenience and expense that may be incurred as you protect your business telephone service from interruption.

If Capital 4 installed your 3Com phone system, you will also need to select a new 3Com partner to service your installed 3Com equipment. A list of certified 3Com partners may be found by accessing 3Com's web site. www.3com.com

Capital 4 will do its very best to answer your calls, but has very limited resources at this time.

On behalf of all of us, we thank you for the years of service behind us and, with perseverance and determination, our future opportunity to again serve you as our customer.

Very best regards,

Capital4, Inc.